

JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA

BASIC FINANCIAL STATEMENTS
WITH ACCOUNTANT'S COMPILATION REPORT

AS OF AND FOR THE YEAR ENDED

DECEMBER 31, 2012

James E. Allbritton Jr. CPA, L.L.C.
701 McMillan Rd Suite 100
West Monroe, LA 71291
Phone: 318-855-4407
Fax: 318-855-5598

June 7, 2013

ACCOUNTANT'S COMPILATION REPORT

James M. Belue, M.D.
Lincoln Parish Coroner
Ruston, Louisiana

We have compiled the accompanying financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Lincoln Parish Coroner, Ruston, Louisiana, as of and for the year ended December 31, 2012, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Generally accepted accounting standards require State and Local Governments to adopt and report under Governmental Accounting Standards Board (GASB) Statement no. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus." The Lincoln Parish coroner is not presenting its financial statements under those standards. Those standards require that the Lincoln Parish Coroner report information regarding its financial position by governmental activities, business-type activities, each major fund, and the aggregate remaining fund information that comprise the Coroner's basic financial statements. The standards also require that a management's discussion and analysis be included as supplementary information. The effects of these departures have not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Coroner's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

We are not independent with respect to the Lincoln Paris Coroner, Ruston, Louisiana.

JAMES E. ALLBRITTON JR.
CERTIFIED PUBLIC ACCOUNTANT

JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
STATEMENT OF ASSETS, LIABILITIES
AND NET ASSETS
For the Year ended December 31, 2012

Current Assets	
Checking/Savings	
Lincoln Parish Coroner	
Total Checking/Savings	<u>\$25</u>
Total Current Assets	<u>\$25</u>
Other Assets	
Other Assets	<u>\$0</u>
Total Other Assets	<u>\$0</u>
TOTAL ASSETS	<u>\$25</u>
LIABILITIES & NET ASSETS	
Net Assets:	
Unrestricted	<u>\$25</u>
Total Net Assets	<u>\$25</u>
TOTAL LIABILITIES & NET ASSETS	<u>\$25</u>

See accompanying notes and accountant's report

**JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGE IN FUND NET ASSETS
For the Year Ended December 31, 2012**

Revenues	
Direct Public Support	
Fines Marshal's Office	\$4765
Fines Sheriff's Office	\$3991
Lincoln Parish Police Jury	\$44333
Direct Public Support - Other	<u>\$0</u>
Total Direct Public Support	\$53,089
Other Types of Revenue	
Cremation	\$2500
Medical Record Copies	\$300
Miscellaneous Revenue	
Autopsy Reimbursement	\$3000
City Coroner Cases	\$21897
Miscellaneous Revenue-Other	<u>\$700</u>
Total Miscellaneous Revenue	<u>\$25597</u>
Total Other Types of Revenue	<u>\$28397</u>
Total Revenue	<u>\$81486</u>
Expenditures	
Accounting Fee	\$1500
Autopsies	\$16480
Business Registration Fee	\$182
Contract Services	\$47961
Legal Fees	\$0
Rent, Utilities	\$7550
Postage, Mailing Service	\$0
Supplies	\$1978
Telephone, Telecommunications	\$933
Transportation	\$1697
Other Costs	<u>\$3313</u>
Total Expenditures	<u>\$81594</u>
Change in Net Assets	- <u>\$108</u>
Total Net Assets-Beginning	<u>\$133</u>
Total Net Assets-Ending	<u>\$25</u>

See accompanying notes and accountant's report

**JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2012**

OPERATING ACTIVITIES	
Net Change in Assets	- <u>\$108</u>
Net Cash Provided By Operating Activities	- <u>\$108</u>
INVESTING ACTIVITIES	
Other Assets	\$0
Net Cash Provided by Investing Activities	\$0
Net Cash Decrease for Period	- <u>\$108</u>
Cash At Beginning Of Period	<u>\$133</u>
Cash At End of Period	<u>\$25</u>

See accompanying notes and accountant's report

**JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS
DECEMBER 31, 2012**

Compensation paid to the Coroner in the form of contract services for the year ended December 31, 2012 is as follows:

CORONER

J. Michael Belue, M.D. Ruston, LA 71270 (318) 251-8801	\$23,552
--	----------

Note: The Coroner's office pays rent and secretarial services to Dr. Belue. In 2012, these amounts were \$6000 for rent and support services.

The Coroner's term expires March 2016.

See accompanying notes and accountant's report

**JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
SCHEDULE OF FINDINGS
DECEMBER 31, 2012**

CURRENT YEAR FINDINGS:

No current findings noted.

PRIOR YEAR FINDINGS:

No prior year findings noted.

See accompanying notes and accountant's report